

# Exhibit 3

## CONSENT AGREEMENT

### I. CANDIDATE INFORMED CONSENT FOR SITTING FOR THE UNIFORM CPA EXAMINATION

**NOTICE:** THIS CONSENT AGREEMENT ("CONSENT") IS A BINDING CONTRACT BETWEEN YOU AND YOUR JURISDICTION'S BOARD OF ACCOUNTANCY, ("STATE BOARD"), ITS DESIGNEE, THE NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY ("NASBA"), A NON-PROFIT CORPORATION WITH ITS PRINCIPAL PLACE OF BUSINESS AT 150 4TH AVENUE NORTH, SUITE 700, NASHVILLE, TENNESSEE 37219, AND THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ("AICPA"), A NON-PROFIT CORPORATION WITH ITS PRINCIPAL PLACE OF BUSINESS AT 1345 AVENUE OF THE AMERICAS, NEW YORK, NY 10105. YOUR ACCEPTANCE OF THIS CONSENT IS REQUIRED FOR YOUR APPLICATION TO SIT FOR THE UNIFORM CPA EXAMINATION (THE "TEST") AND FORMS A LEGALLY BINDING AGREEMENT BETWEEN YOU AND THE STATE BOARD, NASBA AND AICPA. UNLESS YOU INDICATE YOUR AGREEMENT TO EACH PART OF THIS CONSENT, WE WILL NOT BE ABLE TO COLLECT AND PROCESS INFORMATION FROM AND ABOUT YOU THAT IS REQUIRED IN ORDER TO ENABLE YOU TO SIT FOR THE UNIFORM CPA EXAMINATION, YOUR REQUEST TO SIT FOR THE UNIFORM CPA EXAMINATION WILL NOT BE PROCESSED, AND YOU WILL NOT BE ALLOWED TO SIT FOR THE UNIFORM CPA EXAMINATION. YOU MAY REVOKE YOUR CONSENT AT ANY TIME. HOWEVER, IF, AT ANY TIME YOU ATTEMPT TO REVOKE YOUR CONSENT, EITHER DIRECTLY, OR BY CHALLENGING THE ENFORCEABILITY OF ANY PART OF THIS AGREEMENT, WE WILL NOT BE CAPABLE OF PROCESSING YOUR APPLICATION AND THEREFORE YOU WILL NO LONGER BE ALLOWED TO TEST AND YOUR TEST RESULTS MAY NOT BE PROCESSED.

In consideration for being permitted to sit for the Test, you agree as follows:

**(a) Applicable language is only English:** This is an English-only legal document containing significant legal duties and requiring a high degree of competency in the English language. It is an essential part of an application to sit for the Test, which is administered exclusively in English for the purpose of CPA licensure in the United States. DO NOT indicate your agreement to this Consent unless you have read and understand each part. By submitting the application and indicating your agreement to this Consent, you represent that you have a sufficient understanding of the English language and have read this Consent and understand and agree to each provision. The language of this Consent is English and it shall be interpreted exclusively in English. Any translation into another language is unauthorized and shall not be binding nor constitute evidence of the intent or meaning of any part or whole of this Consent or the application to sit for the Test.

**(b) Applicable law:** This Consent and your relationship with the State Board, NASBA and the AICPA shall be governed and construed in accordance with the laws of the United States of America and the jurisdiction through which you applied.

**(c) Dispute resolution:** Any controversy or claim arising out of or relating to the Test, or the breach of this Consent, shall be determined by arbitration administered by the American

Arbitration Association pursuant to its applicable rules. Any order of an arbitrator will be conclusive and binding. The number of arbitrators shall be one. The place of arbitration shall be in the jurisdiction through which you applied. The language of arbitration shall be the English language and no other.

**(d) Effective only upon receipt in the United States:** This Consent and any application related thereto shall not be valid or binding upon NASBA, AICPA, or the State Board until such Consent and such application have been received and accepted by NASBA in the United States.

**(e) Limitation of liability:** You agree that all fees and costs paid with an application for the Test are non-refundable and cannot be applied toward a future Test application. You agree further that, in the event that your Test data is lost or damaged, or your Test results cannot be scored or provided for any reason, or if the Test is not held for any reason, any claim you may have will not exceed the Test fee you paid. If there is an error in scoring the Test, any claim you have will be limited to having the Test re-scored and the results re-issued.

**(f) Coronavirus procedures:** Due to the Coronavirus pandemic, Prometric procedures will be altered in accordance with federal, state, and local regulatory requirements, public health best practices, and Prometric policies. You have been informed of the alterations necessary due to the pandemic. You understand and agree to test with these altered practices, and you agree that you alone assume any risk regarding the Coronavirus and your testing experience.

**(g) Other applicable contractual obligations:** By agreeing to this Consent, you also agree to the [NASBA Terms of Use](#), which form an agreement between you and NASBA, and the application of the [NASBA Privacy Policy](#) to your use of the NASBA website and services. In the event of a conflict between this Consent, the NASBA Terms of Use, and/or the NASBA Privacy Policy, this Consent will control. In the event that the Consent is silent on an issue addressed in the NASBA Terms of Use or NASBA Privacy Policy, more restrictive or specific language in the Terms of Use or Privacy Policy will control. This Consent is a separate legal agreement from any agreements that you may enter into with AICPA or Prometric in the course of applying to sit for the Test, sitting for the Test, or having your Test scored. Neither NASBA nor the State Board, AICPA or Prometric shall be jointly and/or severally liable with or for the acts or omissions of each other.

## **II. UNIFORM CPA EXAMINATION CONDITIONS CONSENT AGREEMENT**

**You understand and consent to the following conditions ("Test Conditions") affecting your application to sit for an administration of the Uniform CPA Examination ("Test").**

THIS CONSENT ("CONSENT") IS A BINDING CONTRACT BETWEEN YOU AND YOUR JURISDICTION'S BOARD OF ACCOUNTANCY, ("STATE BOARD"), ITS DESIGNEE, THE NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY ("NASBA"), A NON-PROFIT CORPORATION WITH ITS PRINCIPAL PLACE OF BUSINESS AT 150 4TH AVENUE NORTH, SUITE 700, NASHVILLE, TENNESSEE 37219, AND THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ("AICPA"), A NON-PROFIT CORPORATION WITH ITS PRINCIPAL PLACE OF BUSINESS AT 1345 AVENUE OF THE AMERICAS, NEW YORK, NY 10105. YOUR ACCEPTANCE OF THIS CONSENT IS REQUIRED FOR YOUR APPLICATION TO SIT FOR THE TEST AND FORMS A LEGALLY BINDING AGREEMENT BETWEEN YOU AND THE STATE BOARD, NASBA AND AICPA. UNLESS YOU INDICATE YOUR AGREEMENT TO EACH PART OF THIS CONSENT, WE WILL NOT BE ABLE TO COLLECT AND PROCESS INFORMATION FROM AND ABOUT YOU THAT IS REQUIRED IN ORDER TO ENABLE YOU TO SIT FOR THE UNIFORM CPA EXAMINATION, YOUR REQUEST TO SIT FOR THE UNIFORM CPA EXAMINATION WILL NOT BE PROCESSED, AND YOU WILL NOT BE ALLOWED TO SIT FOR THE UNIFORM CPA EXAMINATION. YOU MAY REVOKE YOUR CONSENT AT ANY TIME. HOWEVER, IF, AT ANY TIME YOU ATTEMPT TO REVOKE YOUR CONSENT, EITHER DIRECTLY, OR BY CHALLENGING THE ENFORCEABILITY OF ANY PART, WE WILL NOT BE CAPABLE OF PROCESSING YOUR APPLICATION AND THEREFORE YOU WILL NO LONGER BE ALLOWED TO TEST AND YOUR TEST RESULTS MAY NOT BE PROCESSED.

**You agree to comply with and be bound by each of these Test Conditions, including any revisions posted from time to time in the Candidate Bulletin, which is available at [www.nasba.org](http://www.nasba.org). Specific Test conditions applicable to persons desiring to sit for the Test are to be found through this link.**

**You must review and agree to these conditions before proceeding to complete this Consent and/or providing NASBA with any personal information, personal data or personally identifiable information.**

**(a)** You shall not use the "CPA" designation in any form unless such use is authorized by the State Board of the jurisdiction in which you are licensed as a CPA and only to the extent permitted by the jurisdiction in which you use the designation.

**(b)** Upon achieving licensure, your license status may be made available to the public in a publicly accessible database, including whether, for any reason, your license is revoked, suspended or rendered temporarily inactive.

**(c)** NASBA or AICPA may refuse to process your Test results, refuse to release your scores, or recommend that the State Board cancel your Test scores in the event NASBA or AICPA have reason to believe your Test scores may not be valid or result from any fraudulent activity, including without limitation, cheating on the Test or assisting others in cheating on the test, or in

the event that your conduct violates the rules established by NASBA on behalf of the State Boards, the rules or conduct and non-disclosure requirements of AICPA, or the rules of the AICPA's designee for the Test. Failure to maintain the confidentiality of the Uniform CPA Exam could result in your expulsion from the testing facility, invalidation of your scores, your disqualification from future exams, rescinding of any licenses granted to you, and civil or criminal penalties against you.

**(d)** In the event of AICPA or NASBA's refusal to process or release your Test results or cancellation of your released results, your sole recourse is to retake the Test section or sections, if permitted. The requirement that you pay additional testing fees or the granting of any refund of any Test fee payment will be determined by AICPA and NASBA.

**(e)** Your Test scores may be released on a time schedule different than that for candidates taking the Test at another Test location.

**(f)** You agree to review and adhere to all testing policies and procedures and any posted updates thereof, including all policies and procedures set forth in the "Candidate Bulletin," available at [Candidate Bulletin](#) and those set forth in the Uniform CPA Examination Conduct and Non-Disclosure Agreement.

**(g)** You agree that failure to provide adequate proof of identity, citizenship and residency upon your arrival at the Test center may result in your scores being held and/or nullified. And you understand that you are responsible for understanding the meaning of adequate proof of citizenship and residency as it is defined in the [Candidate Bulletin](#).

**(h)** Support services will be provided only during the normal business hours of NASBA, AICPA and Prometric.

**(i)** You may review your Test only under established procedures and only at NASBA's headquarters in Nashville, Tennessee, United States.

**(j)** Testing may be suspended in one or all locations at any time without notice.

**(k)** With the exception of the conditions described in paragraph (j), above, Test fees and a portion of the application fee are not refundable, and any fees paid will not be refunded if you change the location in which you wish to sit for a Test section.

**(l)** You understand that you are required to pass all sections of the Test within the stated time limitations, as outlined in the rules and/or instructions, and to meet the other requirements of licensure before you can be issued a license and be entitled to use the title of Certified Public Accountant.

**(m)** You understand that the Test is protected by U.S. and international copyright laws and contains trade secrets or otherwise confidential information which are the exclusive

property of AICPA, and you agree that you will not remove any Test materials, notes or any other unauthorized materials from the Test room. You agree to keep confidential and not disclose, in any manner whatsoever, any information concerning the questions, problems, or suggested answers of the Test, and you will report to the State Board and/or the AICPA any such disclosures of which you become aware. You understand that failure to comply with this provision may result in invalidation of your grades, your disqualification from future testing, and possible civil and criminal penalties. Violations of this confidentiality include but are not limited to:

- Engaging in any unauthorized communications during testing
- Referring to any unauthorized materials or use unauthorized equipment during testing
- Removing or attempting to remove any Test materials, notes, or any other items from the test center exam room
- Divulging, disclosing, providing, soliciting, obtaining, or accepting the nature or content of any Test question, problem or suggested answer, through any medium, under any circumstances, and at any time.

In addition, you agree to report to the State Board and/or AICPA any CPA Exam-related confidential information to which you become aware, including exam question or answer-related disclosures, social media sites/chat groups or solicitations for disclosure.

**(n)** You understand that the AICPA and NASBA logos and the terms "Uniform CPA Examination" and "Uniform CPA Exam" are trademarks and service marks of their respective owners, and the Uniform CPA Examination is copyrighted and contains protected trade secret material of the AICPA. You also understand that the Uniform CPA Exam contains trade secrets or otherwise confidential information owned by the AICPA. Access to and use of this information is strictly limited and controlled by the AICPA. The content and nature of the Uniform CPA Exam may not be copied, including by memorization, distributed, or otherwise disclosed, and may not be used in any way not expressly authorized by the AICPA. You agree that the titles "CPA" and "Certified Public Accountant" are regulated terms and that you may not use or trade upon these titles or any of the marks referenced above except as provided by the law.

**(o)** This Consent is a separate legal agreement from any other agreements that you may enter into with AICPA or Prometric in the course of applying to sit for the Test, sitting for the Test, or having your Test scored. Neither NASBA nor the State Board, AICPA or Prometric shall be jointly and/or severally liable with or for the acts or omissions of each other.

### **III. DATA PRIVACY CONSENT FOR APPLICATION DATA**

#### **(a) Data Privacy Consent**

This Consent ("Consent") explains how your jurisdiction's board of accountancy ("State Board"), its designee, the National Association of State Boards of Accountancy ("NASBA"), a non-profit corporation with its principal place of business at 150 4th Avenue North, suite 700, Nashville, Tennessee 37219, and the American Institute of Certified Public Accountants ("AICPA"), a non-profit corporation with its principal place of business at 1345 Avenue of the Americas, New York, New York 10105 and Prometric LLC ("Prometric"), a Delaware limited liability company, with its principal place of business at Canton Crossing, 1501 S. Clinton Street, Baltimore, Maryland 21224 use the information collected from you in connection with your application for the CPA Examination, including processing your application and scheduling any exam you may take in connection with your application, including the Uniform CPA Examination (the "Test").

UNLESS YOU INDICATE YOUR AGREEMENT TO EACH PART OF THIS CONSENT, WE WILL NOT BE ABLE TO COLLECT AND PROCESS INFORMATION FROM AND ABOUT YOU THAT IS REQUIRED IN ORDER TO ENABLE YOU TO APPLY FOR AND/OR SIT FOR THE UNIFORM CPA EXAMINATION, YOUR REQUEST TO SIT FOR THE UNIFORM CPA EXAMINATION WILL NOT BE PROCESSED, AND YOU WILL NOT BE ALLOWED TO SIT FOR THE UNIFORM CPA EXAMINATION. YOU MAY REVOKE YOUR CONSENT AT ANY TIME. HOWEVER, IF, AT ANY TIME YOU ATTEMPT TO REVOKE YOUR CONSENT, EITHER DIRECTLY, OR BY CHALLENGING THE ENFORCEABILITY OF ANY PART, WE WILL NOT BE CAPABLE OF PROCESSING YOUR APPLICATION AND THEREFORE YOU WILL NO LONGER BE ALLOWED TO TEST AND YOUR TEST RESULTS MAY NOT BE PROCESSED.

The State Boards, NASBA, the AICPA and Prometric take the privacy of candidates very seriously. By agreeing to this Consent, you also agree to the NASBA Terms of Use, which form an agreement between you and NASBA, and the application of the NASBA Privacy Policy to your use of the NASBA website and services. In the event of a conflict between this Consent, the NASBA Terms of Use, and/or the NASBA Privacy Policy, this Consent will control.

If you sit for the Test outside of the United States, you understand and consent to the collection, use, and transfer out of your country of citizenship/residence of your Personal Data (as defined below) including special (e.g., sensitive) categories of your Personal Data as described in this Data Privacy Consent.

#### **(b) Withdrawal of Consent**

You understand that you may withdraw your consent at any time. The withdrawal of consent does not affect the lawfulness of processing based on consent before its withdrawal. NASBA, AICPA and/or Prometric require your consent to administer the Test, process Test results, or release your scores to the State Board. Therefore, if you withdraw your consent, NASBA, AICPA and/or Prometric may not be able to administer the Test, process Test results, or release your scores to the State Board.

### **(c) Collecting and Using Your Personal Data**

You agree that NASBA, AICPA, and/or Prometric may collect, receive, transfer, store, and process the following information, including special (e.g., sensitive) categories of Personal Data (e.g., biometrical data) in connection with your application to sit for the Test:

- (i) Personal and contact details (including date of birth);
- (ii) Passport number and/or other National ID number as defined in this informed consent;
- (iii) Gender (**optional**);
- (iv) Credit card information;
- (v) Country of residence and country of citizenship;
- (vi) Primary language;
- (vii) Details of any other accounting designations held;
- (viii) Educational history and qualifications;
- (ix) Details of accounting hours;
- (x) Ethnicity/race (**for United States citizens and residents only, and optional**);
- (xi) Your Test details, including candidate ID number and scheduled Test date(s);
- (xii) Photographs; and
- (xii) Biometric information, including facial image and digital fingerprint image ("Biometric Data").

Such information described above are referred to in this Consent as "Personal Data" and may be used by NASBA, the State Boards, the AICPA and Prometric as set forth in this informed consent.

### **(d) Purposes for Data Collection**

You understand and agree that your Personal Data may be used for the following purposes ("Test-related Purposes"):

1. National ID numbers, including passport numbers, driver's license numbers, and/or social security numbers (collectively "National ID Numbers"), may be used only for verifying your identity and detecting and investigating cheating, infringement of intellectual property rights, breaches of Uniform CPA Exam-related agreements, fraudulent activity, and compliance with applicable mandatory legal requirements. Access to National ID numbers shall be restricted to employees, agents, service providers and government entities with a need to access them for these purposes, and reasonable efforts shall be made to protect National ID numbers from unlawful disclosure and keep them confidential by maintaining physical, electronic and procedural safeguards that comply with applicable regulations.
2. All other Personal Data may be used for the following purposes:

- (i) NASBA may receive and access your Personal Data for purposes of facilitating the application process for licensure with State Boards, investigating any suspected fraudulent or inappropriate activity, including without limitation cheating, infringement of intellectual property rights, violating Uniform CPA Exam-related agreements, and verifying and tracking your licensure status;
- (ii) NASBA or the State Boards determining your eligibility to sit for the Test and obtain a CPA license;
- (iii) NASBA, Prometric, and AICPA's administration and operational purposes (e.g., in relation to attendance at exams, communicating results, Test times and other details);
- (iv) helping NASBA and State Boards to track your license status;
- (v) verifying compliance with the State Board, NASBA, the AICPA and Prometric Test-taking and application policies;
- (vi) backing up records to prepare for events that may make it difficult for NASBA, the AICPA or Prometric to access original copies of your Personal Data;
- (vii) helping NASBA, the AICPA, State Boards and Prometric comply with contractual, legal or regulatory obligations;
- (viii) NASBA, AICPA, State Boards, and Prometric's detection and investigation of fraudulent activity; and
- (ix) AICPA, NASBA, or Prometric's reasonable and legitimate business management purposes, including without limitation, the protection of their respective copyright, trade secret, and trademark rights.

**(e) Recipients of Personal Data; Transfers**

You acknowledge and agree that each of Prometric, NASBA, the State Boards and the AICPA may transfer your Personal Data to each other and to their respective service providers to carry out the purposes described above.

If you are sitting for the Test outside the United States, without limiting the foregoing, you understand and agree that your Personal Data may be transported outside of the country of your citizenship/residence for the purpose of processing your application, including scheduling your Test(s). You acknowledge and understand that third countries may not provide an adequate level of data protection equivalent to the level of data protection to all relevant data protection laws, including EU Regulation 2016/679 of the European Parliament and the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.

**(f) Your Rights in Your Personal Data**

Depending on the jurisdiction where you may reside, you may have the right to:

- (i) Access and obtain copies of your Personal Data;
- (ii) Update or correct your Personal Data;
- (iii) Request that the processing of your Personal Data be limited;

- (iv) Object to how your Personal Data is processed; and
- (v) Request your Personal Data be deleted.

You understand and agree that if AICPA or NASBA delete your Personal Data during the application process and before a State Board grants you a license to practice in such state, you will be forfeiting your application for licensure by such State Board and right to sit for the Test or have it scored. Please note that certain information may be exempt from such requests under applicable law. For example, we need certain information in order to process your application for licensure or to comply with our legal obligations.

We will take reasonable steps to verify your identity before responding to a request, which may include, at a minimum, depending on the sensitivity of the information you are requesting and the type of request you are making, verifying your name, e-mail address, and physical address.

If you are sitting for the Test outside of the United States:

- You may exercise these rights by contacting NASBA at [privacy@nasba.org](mailto:privacy@nasba.org) or 150 4<sup>th</sup> Avenue North, Suite 700, Nashville, Tennessee 37219.
- You may have the right to lodge a complaint with local data protection authorities if you believe we have not complied with applicable data protection laws. The local authority differs depending on the country. For more information on the local authority where you are located, you may want to visit [iapp.org/resources/global-privacy-directory/](http://iapp.org/resources/global-privacy-directory/) for more information.

#### **(g) If You Withhold Your Consent or Object to Collection**

If you are sitting for the Test outside of the United States, you may withhold your consent for the AICPA, Prometric, NASBA, and the State Boards to collect, process and use your non-optional Personal Data as described in this document. However, if you withhold your consent, you will not be able to sit for the Test or submit your application to a State Board seeking licensure in such state.

If you are sitting for the Test outside of the United States, you may object to the collection of your Personal Data for any legitimate purpose. However, you understand and agree that if you object to such collection of any non-optional Personal Data, the AICPA, NASBA and the State Boards will be unable to process your application and you will forfeit your application and right to sit for the Test or have it scored.

#### **(h) Separate Legal Agreement**

This Consent is a separate legal agreement from any agreements that you may enter into with AICPA or Prometric in the course of applying to sit for the Test, sitting for the Test, or having your Test scored. Neither NASBA nor the State Board, AICPA or Prometric shall be jointly and/or severally liable with or for the acts or omissions of each other.



#### **IV. DATA PRIVACY CONSENT FOR TEST DATA**

##### **(a) Data Privacy Consent**

This Consent explains how the your jurisdiction's board of accountancy ("State Board"), its designee, the National Association of State Boards of Accountancy ("NASBA"), a non-profit corporation with its principal place of business at 150 4th Avenue North, Suite 700, Nashville, Tennessee 37219, and the American Institute of Certified Public Accountants ("AICPA"), a non-profit corporation with its principal place of business at 1345 Avenue of the Americas, New York, New York 10105 and Prometric LLC ("Prometric"), a Delaware limited liability company, with its principal place of business at Canton Crossing, 1501 S. Clinton Street, Baltimore, Maryland 21224 use the information collected from you in connection with administration and scoring of any exam you may take in connection with your application for licensure by the State Board, including the Uniform CPA Examination (the "Test").

The State Boards, NASBA, the AICPA and Prometric take the privacy of candidates very seriously. By agreeing to this Consent, you also agree to the NASBA Terms of Use, which form an agreement between you and NASBA, and the application of the NASBA Privacy Policy to your use of the NASBA website and services. In the event of a conflict between this Consent, the NASBA Terms of Use, and/or the NASBA Privacy Policy, this Consent will control.

If you sit for the Test outside of the United States, you understand and consent to the collection, use, and transfer outside your country of citizenship/residence of your Personal Data (as defined below) including special (e.g., sensitive) categories of your Personal Data as described in this Data Privacy Consent.

##### **(b) Withdrawal of Consent**

You understand that you may withdraw your consent to the collection, use, and transfer of your Personal Data at any time. The withdrawal of consent does not affect the lawfulness of processing based on consent before its withdrawal. NASBA, AICPA and/or Prometric require your consent to administer the Test, process Test results, or release your scores to the State Board. Therefore, if you withdraw your consent, NASBA, AICPA and/or Prometric may not be able to administer the Test, process Test results, or release your scores to the State Board.

##### **(c) Collecting and Using Your Personal Data**

You agree that NASBA, AICPA, and/or Prometric may collect, receive, transfer, store, and process the following Personal Data, including special (e.g., sensitive) categories of Personal Data (e.g. biometric data) in connection with administering the Test to you and scoring your Test performance:

- (i) Personal and contact details (including date of birth);

- (ii) Passport number or other National ID Number as defined in this informed consent;
- (iii) Gender;
- (iv) Ethnicity/race (optional);
- (v) Credit card information;
- (vi) Country of residence and country of citizenship;
- (vii) Primary language;
- (viii) Details of any other accounting designations held;
- (ix) Educational history and qualifications;
- (x) Photographs;
- (xi) Signature;
- (xii) Video/DVD recordings of the testing event;
- (xiii) Details of accounting hours;
- (xiv) Your Test details, including candidate ID number, dates of Tests taken, scores related to those exams, and how many times any particular sections of exams have been taken, which are generated by NASBA and AICPA in connection with the Test process; and
- (xv) Biometric data, including facial image and fingerprints.

Such information described above are referred to in this Consent as "Personal Data" and may be used and disclosed by NASBA and, if relevant, transmitted to and from the United States as set forth below. The legal bases for processing your Personal Data are necessity to perform a contract, legitimate interests, and consent (where legitimate interest is not an available legal basis in the jurisdiction in which you live).

**(d) Purposes for Data Collection**

You understand and agree that your Personal Data may be used for the following purposes ("Test-related Purposes"):

1. National identification numbers including passport numbers, driver's license numbers, and/or social security numbers (collectively "National ID Numbers"), photographs, and fingerprints may be used only for verifying your identity and detecting and investigating cheating, infringement of intellectual property rights, breaches of Uniform CPA Exam-related agreements, fraudulent activity, and compliance with applicable mandatory legal requirements. Access to National ID numbers shall be restricted to employees, agents, service providers and government entities with a need to access them for these purposes, and reasonable efforts shall be made to protect National ID numbers from unlawful disclosure and keep them confidential by maintaining physical, electronic and procedural safeguards that comply with applicable regulations.
2. All other Personal Data may be used for the following purposes:

- (i) NASBA or the State Board's determination of your eligibility to sit for the Test and obtain a CPA license;
- (ii) Prometric's facilitation of Test management functions (e.g., recording Tests taken, those passed and failed, scores received and candidate's licensure status);
- (iii) NASBA, Prometric, and AICPA's administration and operational purposes (e.g., in relation to attendance at exams, communicating results, Test times and other details);
- (iv) helping NASBA and State Boards to track your license status;
- (v) NASBA and AICPA's psychometric forensic analysis and psychometric research;
- (vi) verifying compliance with the State Board, NASBA, the AICPA and Prometric Test-taking and application policies;
- (vii) backing up records to prepare for events that may make it difficult for NASBA, the AICPA or Prometric to access original copies of your Personal Data;
- (viii) helping NASBA, the AICPA, State Boards and Prometric comply with contractual, legal or regulatory obligations;
- (ix) identifying and preventing Test bias;
- (x) detecting and investigating fraudulent activity or inappropriate activity, including without limitation cheating, infringement of intellectual property rights, violating Uniform CPA Exam-related agreements;
- (xi) Communicating with you regarding your application and for other Test-related purposes, including without limitation your eligibility to sit for the Test and obtain a CPA license, Test scheduling, Test scoring and results, license status and any other communications necessary to effectuate any of the other purposes outlined in this section or for which you have otherwise provided your separate express consent; and
- (xii) NASBA, AICPA, and Prometric's legitimate and reasonable business management purposes, including without limitation, the protection of their respective copyright, trade secret, and trademark rights.

NASBA, AICPA and/or Prometric may retain your Personal Data no longer than necessary to realize the Test-related Purposes set out above or for which you otherwise have provided your express consent.

**(e) Recipients of Personal Data; Transfers**

You acknowledge and agree that each of Prometric, NASBA, the State Boards and the AICPA may transfer your Personal Data to each other and their respective service providers to carry out the purposes described above. Without limiting the foregoing, you understand and agree that your Test results data, the code for the section of the exam that you are registered for (ESID data), and survey results data will be transferred to and used by AICPA for the purposes of administering the Test, in particular reviewing your results and communicating the results to NASBA. If you are sitting for the test outside of the United States, this data will be exported to the United States for

the purpose of administering the Test. You understand and agree that NASBA may receive and access Personal Data, including results of your Test, National ID Numbers, photograph and signature for purposes of facilitating the application process for licensure with State Boards, investigating any suspected fraudulent or inappropriate activity, and verifying your licensure status.

If you are a citizen and/or resident of a country other than the United States, you acknowledge and understand that the United States may not provide an adequate level of data protection equivalent to the level of data protection under the laws of the country in which you reside, including Regulation (EU) 2016/679 of the European Parliament and the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (General Data Protection Regulation).

**(f) Your Rights in Your Personal Data**

Depending on the jurisdiction where you may reside, you may have the right to:

- (i) Access and obtain copies of your Personal Data;
- (ii) Update or correct your Personal Data;
- (iii) Request that the processing of your Personal Data be limited;
- (iv) Object to how your Personal Data is processed; and
- (v) Request your Personal Data be deleted.

You understand and agree that if AICPA or NASBA delete your Personal Data during the application process and before a State Board grants you a license to practice in such state, you will be forfeiting your application for licensure by such State Board and right to sit for the Test or have it scored. Please note that certain information may be exempt from such requests under applicable law. For example, we need certain information in order to process your application for licensure or to comply with our legal obligations.

We will take reasonable steps to verify your identity before responding to a request, which may include, at a minimum, depending on the sensitivity of the information you are requesting and the type of request you are making, verifying your name, e-mail address, and physical address.

If you are sitting for the Test outside of the United States:

- You may exercise these rights by contacting NASBA at [privacy@nasba.org](mailto:privacy@nasba.org) or 150 4<sup>th</sup> Avenue North, Suite 700, Nashville, Tennessee 37219.
- You may have the right to lodge a complaint with local data protection authorities if you believe we have not complied with applicable data protection laws. The local authority differs depending on the country. For more information on the local authority where you are located, you may want to visit [iapp.org/resources/global-privacy-directory/](http://iapp.org/resources/global-privacy-directory/) for more information.

**(g) If You Withhold Your Consent or Object to Collection**

If you are sitting for the Test outside of the United States, you may withhold your consent for the AICPA, Prometric, NASBA, and the State Boards to collect, process and use your non-optional Personal Data as described in this document. However, if you withhold your consent, you will not be able to sit for the Test or submit your application to a State Board seeking licensure in such state.

If you are sitting for the Test outside of the United States, you may also object to collection of your Personal Data for any legitimate purpose. However, you understand and agree that if you object to such collection of any non-optional Personal Data, the AICPA, NASBA and the State Boards will be unable to process your application and you will forfeit your application and right to sit for the Test or have it scored.

**(h) Separate Legal Agreement**

This Consent is a separate legal agreement from any agreements that you may enter into with AICPA or Prometric in the course of applying to sit for the Test, sitting for the Test, or having your Test scored. Neither NASBA nor the State Board, AICPA or Prometric shall be jointly and/or severally liable with or for the acts or omissions of each other

## **V. DATA PRIVACY CONSENT FOR SPECIAL CATEGORIES OF PERSONAL DATA**

This Consent for Special Categories of Personal Data (“Consent”) explains how the National Association of State Boards of Accountancy (“NASBA”), a non-profit corporation with its principal place of business at 150 4th Avenue North, Suite 700, Nashville, Tennessee 37219, and the American Institute of Certified Public Accountants (“AICPA”), a non-profit corporation with its principle place of business at 1345 Avenue of the Americas, New York, NY 10105 use special (e.g. sensitive) categories of personal data, including ethnicity and race information (“Sensitive Personal Data”) collected from you in connection with your application for the CPA Examination (the “Test”).

You consent and agree that AICPA and/or NASBA and their designees acting on their behalf may use your Sensitive Personal Data to identify and prevent Test bias.

You understand that the provision of your Sensitive Personal Data to AICPA and/or NASBA is optional. You may opt-out of providing such Sensitive Personal Data by selecting “Prefer Not to Answer” to the applicable questions. You understand that your decision to opt-out does not prevent your ability to sit for the Test.

## **VI. CONSENT FOR PERSONAL DATA TRANSFER TO THE U.S.**

This Consent for Personal Data Transfer to the U.S. (“Consent”) explains that the National Association of State Boards of Accountancy (“NASBA”), a non-profit corporation with its principal place of business at 150 4th Avenue North, Suite 700, Nashville, Tennessee 37219, may transfer the information collected from you in connection with your application for the CPA Examination, including processing your application and scheduling any exam you may take in connection with your application, including the Uniform CPA Examination (the “Test”) outside your country of residency.

UNLESS YOU INDICATE YOUR AGREEMENT TO EACH PART OF THIS CONSENT, WE WILL NOT BE ABLE TO COLLECT AND PROCESS INFORMATION FROM AND ABOUT YOU THAT IS REQUIRED IN ORDER TO ENABLE YOU TO APPLY FOR AND/OR SIT FOR THE UNIFORM CPA EXAMINATION, YOUR REQUEST TO SIT FOR THE UNIFORM CPA EXAMINATION WILL NOT BE PROCESSED, AND YOU WILL NOT BE ALLOWED TO SIT FOR THE UNIFORM CPA EXAMINATION. YOU MAY REVOKE YOUR CONSENT AT ANY TIME. HOWEVER, IF, AT ANY TIME YOU ATTEMPT TO REVOKE YOUR CONSENT, EITHER DIRECTLY, OR BY CHALLENGING THE ENFORCEABILITY OF ANY PART, WE WILL NOT BE CAPABLE OF PROCESSING YOUR APPLICATION AND THEREFORE YOU WILL NO LONGER BE ALLOWED TO TEST AND YOUR TEST RESULTS MAY NOT BE PROCESSED.

If you apply for the Test from a location outside of or sit for the Test outside of the United States, you understand and consent to the collection, use, and transfer out of your country of citizenship/residence of your Personal Data (as defined in the Data Privacy Consents for Application Data and for Test Data), including special (e.g., sensitive) categories of your Personal Data as described in the Data Privacy Consent for Submission of Special Categories of Personal Data.

## **VI. MARKETING COMMUNICATIONS CONSENT**

This Marketing Communications Consent (“Consent”) explains that the National Association of State Boards of Accountancy (“NASBA”), a non-profit corporation with its principal place of business at 150 4th Avenue North, Suite 700, Nashville, Tennessee 37219, and the American Institute of Certified Public Accountants (“AICPA”), a non-profit corporation with its principal place of business at 1345 Avenue of the Americas, New York, New York 10105 and Prometric LLC (“Prometric”), a Delaware limited liability company, with its principal place of business at Canton Crossing, 1501 S. Clinton Street, Baltimore, Maryland 21224 may use contact information that you provide in connection with your application for the Uniform CPA Examination, scheduling any exam you may take in connection with your application, and/or administration and scoring of any exam to send you communications and information regarding the benefits of licensure and AICPA membership, as well as send you communications regarding business activities and to market and promote other offerings, products or services to you.

You consent to and agree that AICPA, Prometric, and/or NASBA and their designees acting on their behalf may send you marketing communications, offers, promotions, and information that may be of interest to you at any email address, phone number (including via text message to a mobile phone number), postal address, or other contact information that you have provided. AICPA, Prometric and NASBA do not sell your contact information to third parties for their independent direct marketing purposes, but they may engage partners or service providers to market to you on AICPA, Prometric, and/or NASBA’s behalf.

You may withdraw your consent to receive such marketing communications at any time by sending an email to [service@aicpa.org](mailto:service@aicpa.org) or by following the opt-out or unsubscribe instructions provided in a communications type for which you wish to withdraw your consent.